

From the Desk of Daniel Irving

1058 Almendia Court ~ Chico, CA 95926
(530) 894-6776

Honorable Susan Illston
Department of Justice
450 Golden Gate Avenue
San Francisco CA

Re: United States v. Roberto Heckscher
Case #2009R01317
Docket #09-00998

RECEIVED
JAN 29 2010

January 26, 2010

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U.S. DISTRICT COURT
Northern District of California

FILED

FEB 4 2010

RICHARD W. WIEKING
CLERK, U.S. DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA

Dear Judge Illston:

I and my family are victims of the Heckscher Ponzi scheme. My father, Henry Irving, Jr. hired Roberto in 1973 to work in his accounting office; Henry Irving & Associates, which was a family accounting firm established in San Francisco by my grandfather, Henry Irving, Sr. some eighty years ago. Over the years Roberto became family to us and was one of my closest and most trusted friends.

What he has done has been a grand scheme of deception, lies and manipulation that unfortunately, has prayed on my family (mother, brother, aunts and friends) and the base of my father's loyal accounting clients and tax clients. I was forced into an early retirement due to a disability five years ago, my wife has cancer and we have lost our life savings, pension and retirement of \$1,400,800.00. Together, with other family member's investments we collectively have lost millions.

The loss of our life savings is only compounded by the fact it was carried out by my most trusted friend over a long period of time. I was one of his original investors.

I feel responsible because so many who I have known and loved, trusted me and believed since I could invest and trust in him they could too. It is the greatest financial mistake of my life and I shall always feel a deep sense of responsibility to everyone who knew and invested in Roberto through me.

How one judges the appropriate jail sentence for Roberto is beyond me. I know his crime has been repeated by him on thousands of occasions as he continued to bilk folks out of their money over decades. His crime is one with profound ramifications and one which has financially ruined hundreds of families. The realization of what he has done, for me is incomprehensible; I loved him as a friend. Everything I thought I knew about him has been shattered, and my life will never be the same.

How I found out about what he did may be of interest to you. It was just nine hours after I had just returned with my wife, daughter and son from South Africa where we volunteered to build homes for AIDES orphans. I called my mother to let her know I was home and OK. At the time, my heart and mind were still back in South Africa where we lived and worked with those who had little to nothing. When I realized we had lost our life savings I was shocked, yet I was able to handle the news

because of where I had just been. But as the weeks passed I found myself literally speechless. For about two weeks I could hardly physically speak, literally. The news had set in, it was incomprehensible to me and I was speechless even to say "hello" to somebody. In time, we heal on so many different levels and my speech returned.

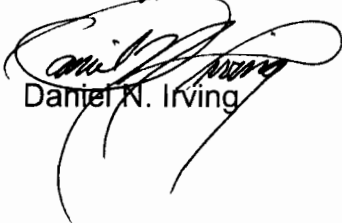
I have seen, heard and felt the pain and anger from many who have lost so much. To my dismay, clients of my father have said, "I wish I had never known your father, because if I never knew him I would have never come in contact with Roberto." My father and grandfather are both rolling over in their graves.

I do not hate Roberto, he was my friend, although I do hate what he has done. I hope I never understand it, because that would be to understand how evil works and I spend my life trying to do good. I want evil to remain incomprehensible to me.

Susan, you are responsible to determine his prison sentence. I pray for you in your decision making process which I understand is confined to legal statutes and the law. I pray it is just.

Thanks for listening.

Sincerely,



Daniel N. Irving